

EXHIBIT D

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FAX NO.

P. 07



June 30, 2009

United States
Department of
Agriculture

Farm and Foreign
Agricultural Services

Farm Service
Agency

Kansas City
Commodity Office
P.O. Box 419205
Kansas City,
Missouri
64141-6205

Mr. Hormoz Shayegan
Global Container Lines, Ltd.
100 Quentin-Roosevelt Blvd.
Garden City, NY 11530

Re: July 2008 Settlement Conference
DCN: 15742
PATRIOT V. 5202

Dear Mr Shayegan:

The debt of \$32,306.89, for the DCN number referenced above, covers marine losses to cargo on board the PATRIOT as well as losses to cargo before loading the vessel.

At a settlement conference in your office on July 9, 2008, you offered \$15,420.00 to settle the debt. This letter is to inform you that your offer of \$15,420.00 has been accepted as full and final settlement of the debt for DCN 15742. All other offers from the July 2008 settlement conference were accepted previously.

The check for payment should be issued payable to Commodity Credit Corporation-Contract Reconciliation Division (CCC-CRD), referencing DCN 15742, and mailed to the following address:

USDA/FSA/FSC/RMO/COSG
Beacon Facility -- MAIL STOP 8528
P. O. Box 419205
Kansas City, MO 64141-6205

Checks received in payment will be converted to an Electronic Fund Transfer (EFT) from your account. The checks will be voided and destroyed within 14 days. For additional information, please visit the Farm Service Agency's website at <http://www.fsa.usda.gov/pas/pccnotice.html>.

Payment by electronic transfer may be made via:

Federal Reserve Bank of New York City
ABA 0210-3000-4
BNF = /AC -- 4992
OBI = CCC/KCCO - DCN 15742
GCL, Ltd.

If you have any questions, please contact me at (816) 926-2992 or by email at martha.locke@kcc.usda.gov.

Sincerely,

Martha Locke
Commodity Program Specialist
Export Debt Branch
Contract Reconciliation Division

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